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ANNUAL AUDITED REF **FORM X-17A-5**

PART III

SEC FILE NUMBER

FACING PAGE

Information Required of Brokers and Dealers Pursuant to Section 17 of the Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

| REPORT FOR THE PERIOD BEGINNING | 01/01/05 | AND ENDING 12/ | 31/05 |
|---|---|---------------------------------------|--|
| | MM/DD/YY | | MM/DD/YY |
| A. REG | ISTRANT IDENTIFICA | TION | |
| NAME OF BROKER-DEALER: SUN LIFE FINANCIAL DISTRIBUTOR ADDRESS OF PRINCIPAL PLACE OF BUSI | | | OFFICIAL USE ONLY |
| One Sun Life Executive Park | | | The State of the s |
| Wellesley Hills | (No. and Street) Massachusetts | 024 | 81 |
| (City) | (State) | (Zip C | ode) |
| NAME AND TELEPHONE NUMBER OF PE Jane F. Jette | RSON TO CONTACT IN REC | GARD TO THIS REPORT (781) 446-1208 | r |
| | | (Are | a Code – Telephone Number) |
| B. ACCO | OUNTANT IDENTIFICA | TION | |
| INDEPENDENT PUBLIC ACCOUNTANT w | hose opinion is contained in th | is Report* | |
| Deloitte & Touche LLP | | | |
| 200 Berkeley Street | (Name – if individual, state last, first, Boston | middle name) Massachusett | s 02116-5022 |
| (Address) | (City) | (State) | (Zip Code) |
| CHECK ONE: | | |) QESSE D |
| Certified Public Accountant Public Accountant | BEST AVAILABLE C | | 10 2003 |
| ☐ Accountant not resident in Unite | ed States or any of its possessi | | IOMSON - \ VANCINL |
| | FOR OFFICIAL USE ONL | Y | |
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*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

SEC 1410 (06-02)

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

OATH OR AFFIRMATION

| | | statement and supporting schedul | les pertaining to the firm of |
|--|--|--|--|
| Sun Life Fin | ancial Distributors, I | | , as |
| of December 31 | | | ect. I further swear (or affirm) that |
| either the company no | or any partner, proprietor, princ | ipal officer or director has any p | roprietary interest in any account |
| lassified solely as that | of a customer, except as follow | /s: ////// A.\ | |
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| (c) Statement of Ir | scome of oss) | THE TWO IS NOT BEEN AND THE | SMUNICUSCI. (10.7 2M/) |
| (d) Statement of C | hanges in Financial Condition. | en de la companya de La companya de la co | S S Fast |
| | | or Partners' or Sole Proprietors' | |
| | | ted to Claims of Creditors | |
| 1 6 5 6 6 6 6 6 | f Net Capital. | D 1.16 | a in a section of the contract |
| (ii) Information Pe | or Determination of Reserve Re | equirements Pursuant to Rule 150 | 503-3. Southold Hinder Pulo 1503 1 and the |
| (i) A Reconciliation | on, including appropriate explan | nation of the Computation of Net | Capital Under Rule 15c3-1 and the |
| Computation for | or Determination of the Reserve | e Requirements Under Exhibit A | of Rule 15c3-3. |
| (k) A Reconciliation | on between the audited and una | udited Statements of Financial C | ondition with respect to methods of |
| consolidation. | | ** | |
| (l) An Oath or Af | | | |
| | SIPC Supplemental Report. | ound to exist or found to have exis | sted since the date of the previous aud |
| (ii) Trreport deserri | onig any material madequation is | ound to omot of found to have office | • |
| For conditions of con | nfidential treatment of certain p | portions of this filing, see section | 240.17a-5(e)(3). |
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UNITEDSTATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

ANNUAL AUDITED REPORT FORM X-17A-5 PART III

OMB APPROVAL
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hours per response.....12.00

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Information Required of Brokers and Dealers Pursuant to Section 17 of the Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

| REPORT FOR THE PERIOD BEGI | NNING 01/01/05 | AND ENDING 12/31/05 |
|---|---|--|
| | MM/DD/YY | MM/DD/YY |
| | A. REGISTRANT IDENTIFICAT | TION |
| NAME OF BROKER-DEALER; SUN LIFE FINANCIAL DIST | OF BUSINESS: (Do not use P.O. Box N | ORTGIAL JUSE ONLY |
| Wellesley Hills | (No. and Street) Massachusetts | 02481° ************************************ |
| (City) | (State) | (Zip Code) |
| NAME AND TELEPHONE NUMBI Jane F. Jette | ER OF PERSON TO CONTACT IN REG | ARD TO THIS REPORT (781) 446-1208 |
| o Cartan | milibean at i stueri on Sille Proparati | State Code - Telephone Number) |
| | B. ACCOUNTANT IDENTIFICA | TION THE PROPERTY OF THE PROPERTY OF THE |
| Deloitte & Touche LLP 200 Berkeley Street | NTANT whose opinion is contained in this (Name - if individual, state last, first, n Boston | |
| (Address) | (City) | (State) (Zip Code) |
| Certified Public Accord | untant φ_{ij} (see Eq. () φ_{ij} (see Eq. (| e a company dia pangkan ang kanalang ang kanalang ang kanalang ang kanalang ang kanalang ang kanalang ang kana Kanalang kanalang ka |
| ☐ Public Accountant ☐ Accountant not residen | nt in United States or any of its possession | ns. |
| | nt in United States or any of its possession | |

*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

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SEC 1410 (06-02)

รักษองจริ คการ สหราสสร้างกล่าว

OATH OR AFFIRMATION

| f | December 31 , 20 | , 20 05 , are true and correct. I further swear (or affirm) th | | | | |
|-------------|---|--|---------------------------------------|-----------------------|--|--|
| | er the company nor any partner, proprietor, principal of ified solely as that of a customer, except as follows: | | | | | |
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| 3/ | | | Title | | | |
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| nis i | report ** contains (check all applicable boxes): | | | | | |
| (: | a) Facing Page. | | | | | |
| (1 | b) Statement of Financial Condition. | | | | | |
| l (| c) Statement of Income (Loss). | | | | | |
| ľ (d | d) Statement of Changes in Financial Condition. | | | | | |
| ا (| e) Statement of Changes in Stockholders' Equity or Pa | rtners' or Sole Prop | rietors' Capital. | * | | |
| | f) Statement of Changes in Liabilities Subordinated to | Claims of Creditors | 3. | · | | |
| | g) Computation of Net Capital. | | | • | | |
| | h) Computation for Determination of Reserve Requires | ments Pursuant to R | ule 15c3-3. | | | |
| (i | i) Information Relating to the Possession or Control R | equirements Under | Rule 15c3-3. | | | |
| Ιij |) A Reconciliation, including appropriate explanation | of the Computation | of Net Capital Under I | Rule 15c3-1 and the | | |
| | Computation for Determination of the Reserve Requ | urements Under Ex | hibit A of Rule 15c3- | 3. | | |
| l (1 | k) A Reconciliation between the audited and unaudited | Statements of Fina | ncial Condition with | respect to methods of | | |
| | consolidation. | | • | | | |
| | l) An Oath or Affirmation. | | | | | |

**For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).



May 3, 2006

Christopher Puricelli Supervisor NASD Boston District Office 99 High Street, Suite 900 Boston, MA 02110

RE: Sun Life Financial Distributors, Inc. One sun Life Executive Park Wellesley Hills, MA 02481

Original Oath or Affirmation

Enclosed please find an originally signed "Oath or Affirmation" for the above Company as requested by the NASD per their attached letter dated April 28, 2006.

I apologize for any inconvenience.

Sincerely,

Jane 7. Tette

Jane F. Jette

cc: Audrey Evans, Legal William Evers, Legal

SEC Washingtons DC: OFFICE 13 1000 CO VILLE 15 1000

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need Sup Lite Financial Distributors, 1964 One sun Life Executive Little Wilheship Hills, MA (2018) FO

VIA CERTIFIED MAIL – RRR NO. 7005 1160 0001 3274 1071

April 28, 2006



Ms. Jane F. Jette
Financial Operations Principal and Treasurer
Sun Life Financial Distributors, Inc.
One Sun Life Executive Park
Wellesley, MA 02481

Dear Ms. Jette:

This acknowledges receipt of your December 31, 2005 annual filing of audited financial statements made pursuant to U.S. Securities and Exchange Commission (SEC) Rule 17a-5(d) (the Rule). The report as submitted appears deficient in that it did not contain the following:

1. An original Oath or Affirmation – signed and notarized.

Based on the above, your filing does not comply with the requirements of the Rule. The text of the Rule is reproduced in the *NASD Manual* under the section titled *SEC Rules & Regulation T*. We urge you to review the Rule with your independent accountant.

Pursuant to the provisions of NASD Rule 8210, we request that you send one copy of each item(s) listed above to this office and to the appropriate SEC regional or district office, and two copies to the SEC Washington, D.C. office. Your submissions must include a new completed Form X-17A-5 Part III Facing Page, a copy of which is enclosed for your convenience.

Please respond to this matter by **May 12, 2006**. Questions may be addressed to Estee Dorfman Foster, Compliance Specialist at (617) 532-3482.

Sincerely,

Christopher Puricelli

Supervisor

CP/bmd Enclosures

cc: Ms. Lucy A. Corkery

Assistant District Administrator

Broker/Dealer Section

Securities and Exchange Commission

33 Arch Street, 3rd Floor Boston, MA 02110